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GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

## OFFICE OF THE CLERK

### SECOND ASSEMBLY-THIRD SESSION

NBI CA. PLC. 2019 / (058)

1<sup>st</sup> August, 2019

#### PAPER LAID

Pursuant to Section 116 (7) (c) of the Public Finance Management Act 2012 I beg to lay the following Paper on the Table of the Assembly, today Thursday 1<sup>st</sup> August, 2019.

THE 4<sup>TH</sup> QUARTER 2018/2019 FINANCIAL STATEMENTS FOR THE PERIOD  
ENDED 30<sup>TH</sup> JUNE, 2019

(Chairperson, Select Committee County Finance, Budget & Appropriations)

Copies to:  
The Speaker  
The Clerk  
Hansard Editor  
Hansard Reporters  
The Press

*Paper laid  
by Hon Waithera  
Chege on 1<sup>st</sup> Aug  
2019  
T.C.A  
1/08/2019*



## NAIROBI CITY COUNTY

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Email:info@nairobi.go.ke  
Facebook: NairobiCityCountyOfficial  
Twitter: @county\_nairobi



City Hall,  
P.O Box 30075-0010,  
Nairobi,  
KENYA.

### FINANCE AND ECONOMIC PLANNING

CFO/HDW/341/2019/E

29<sup>th</sup> July, 2019

The Clerk,  
Nairobi City County Assembly,  
NAIROBI.



### RE: SUBMISSION OF 4<sup>TH</sup> QUARTER 2018/2019 FINANCIAL STATEMENTS

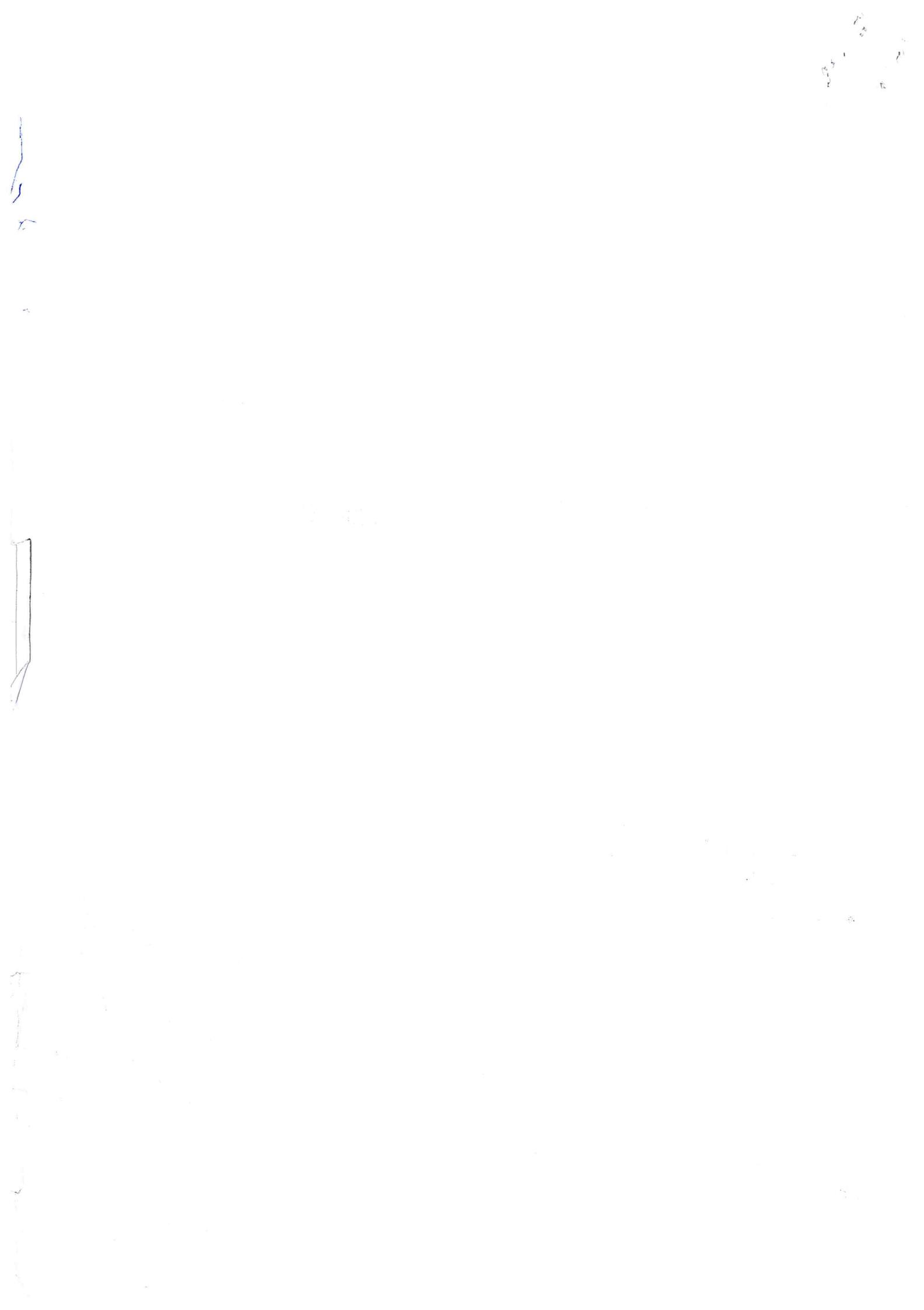
The above matter refers.

Enclosed please find the 4<sup>th</sup> Quarter 2018/2019 financial statements for the period ended 30<sup>th</sup> June, 2019.

HALKANO D. WAQO  
CHIEF OFFICER FINANCE

*Encl.*

*S/rl/c-a (L1, P)  
Taslima and  
Ref or  
Budget  
Comm Ave  
G/11/19*





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**COUNTY GOVERNMENT OF NAIROBI CITY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE QUARTER ENDED  
JUNE 30, 2019**

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**Prepared in accordance with the Cash Basis of Accounting Method under the International  
Public Sector Accounting Standards (IPSAS)**

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

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**NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**b) Key Management**

The *entity's* day-to-day management is under the following key organs:

- Governor;
- Deputy Governor;

**c) County Executive Committee Members;**

**d) Fiduciary Management**

The key management personnel who held office during the financial quarter ended 30th June, 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Secretary	Leboo Morintat
2.	CECM –Finance	Charles Kerich
3.	Chief Officer Finance	Halkano Waqo
4.	Head of County Treasury – Accounting	Johnson Abwori
5.	Head of County Treasury – Revenue	Shaban Asman

**e) Fiduciary Oversight Arrangements**

**f)** The Nairobi City County Assembly Budget and Appropriations Committee and Public Accounts Committee provide oversight on County Financial Management. The Budget and Appropriations committee oversees and monitors budget preparation and implementation while the Public Accounts Committee reviews all reports of the Auditor-general in matters related to the management of finances. The County has established the audit committee which will strengthen the independence and the processes around internal auditing.

**g) Entity Headquarters**

P.O. Box 30037  
City Hall Building  
City Hall way  
Nairobi, KENYA

**h) Entity Contacts**

Telephone: Telephone: (254) 20 224281, (254) 20 2216151

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

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E-mail: [info@nairobi.go.ke](mailto:info@nairobi.go.ke), [clerk@nrbcountyassembly.go.ke](mailto:clerk@nrbcountyassembly.go.ke)  
Website: [www.nairobi.go.ke](http://www.nairobi.go.ke)

**i) Entity Bankers**

- |    |   |    |   |
|----|---|----|---|
| 1. | Central Bank of Kenya<br>Haile Selassie Avenue<br>P.O. Box 60000<br>City Square 00200<br>Nairobi, Kenya | 2. | Kenya Commercial Bank<br>Moi Avenue Branch<br>P.O Box 30081-00100<br>Nairobi, Kenya |
| 3. | Equity Bank<br>Equity Centre Branch<br>P.O Box 75104-00200<br>Nairobi, Kenya                            | 4. | Co-operative Bank<br>City Hall Branch<br>P.O. Box 44805-00100<br>Nairobi.           |
| 5. | National Bank<br>Kenyatta Avenue<br>Branch<br>P.O Box<br>Nairobi.                                       | 6. | Chase Bank<br>City Centre Branch<br>P.O Box<br>Nairobi.                             |

**j) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**k) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

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**2. FORWARD BY THE CEC**

The Reports and Financial Statements for the quarter have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for the 3 months period ended 30th June, 2019.

These financial statements are for the County Executive for the period ending on 30th June, 2019. The County did relatively well in revenue collection and its new revenue collection strategy paid off with a total of Ksh. 1.92B being realised in the period. However, the large debt portfolio inherited from the defunct City Council of Nairobi continues to be a big impediment in the full realisation of the budget objectives.

During this period, the County continued with the process of improving financial management through;

- (I) Making all payments via National Treasury prescribed Integrated Financial Management Information System (IFMIS).
- (II) Sweeping of all revenue to Central Bank of Kenya on a daily basis.
- (III) Automation of revenue collection (where 85 new revenue streams were automated).
- (IV) Payment of all employee emoluments to avoid accumulation of statutory debts.
- (V) Seeking approval from the Controller of Budgets before making any payments.

The County intends to continue implementing systems at all levels and continuously improve on budget execution and monitoring.



Charles Kerich  
**County Executive Committee Member- Finance and Economic Planning**

**NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019**

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**3. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial quarter ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial quarter ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on 29.9.2019.

**County Executive Committee Member – Finance and Economic planning**

**NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019**

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**4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY**



## 5. FINANCIAL STATEMENTS

### 5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep Q1	Dec Q2	Mar Q3	Jun Q4	Cumulative Amount	Comparative Period 2017-2018
RECEIPTS		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Equitable Share (Exchequer releases)	1	789,710,000	4,106,492,000	4,343,405,000	6,554,593,000	15,794,200,000	15,402,000,000
Transfers from National Government Entities	2	-	-	-	79,423,251	79,423,251.00	633,624,610
Proceeds from Foreign Grants / Development Partners	3	-	31,297,760	31,057,717	36,665,742	99,021,219	183,737,113
County Own Generated Revenues	4	1,540,269,600	1,882,680,533	4,206,646,724	1,920,085,171	9,549,682,028	10,057,054,863
Unspent Funds	5	134,347,657	-	-	-	134,347,657	-
<b>TOTAL RECEIPTS</b>		<b>2,464,327,257</b>	<b>6,020,470,293</b>	<b>8,581,109,441</b>	<b>8,590,767,164</b>	<b>25,656,674,155</b>	<b>26,276,416,586</b>
PAYMENTS							
Compensation of Employees	6	2,165,118,839	3,652,995,097	3,156,252,935	3,943,130,327	12,917,497,198	12,982,011,406
Use of goods and services	7	456,591,956	1,355,653,254	1,757,233,380	2,278,416,992	5,847,895,582	6,324,187,486
Transfers to Other Government Entities	8	364,964,383	207,675,758	336,537,514	344,034,316	1,253,211,971	1,381,734,423
Other grants and transfers	9	2,406,432	6,402,800	533,378,594	-	542,187,826	474,187,000
Social Security Benefits	10	465,000	702,500	965,000	931,170	3,063,670	4,513,552
Acquisition of Assets	11	33,684,956	1,193,428,439	570,132,113	1,378,610,975	3,175,856,483	1,435,678,846
Finance Costs	12	4,824,978	3,358,676			13,251,072	

NAIROBI CITY COUNTY GOVERNMENT  
 Reports and Financial Statements  
 For the quarter ended June 30, 2019

				53,445	5,013,973	
Repayment of principal on Domestic and Foreign borrowing	13	-	-	-	-	868,192,719
Other Payments	14	-	95,936,951	300,000,000	377,770	396,314,721
<b>TOTAL PAYMENTS</b>		<b>3,028,056,544</b>	<b>6,516,153,475</b>	<b>6,654,552,981</b>	<b>7,950,515,523</b>	<b>24,149,278,523</b>
<b>SURPLUS/DEFICIT</b>		(563,729,287)	(495,683,182)	1,926,556,460	640,251,641	1,507,395,632
						2,354,131,643

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29<sup>th</sup> July 2019 and signed by:



Chief Officer  
 Name: Haki Kano Wago



Head of Treasury  
 Name: John Mwangi Abwai  
 ICPAK Member Number: 2051

## 5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	Sep	Dec	Mar	Jun	Comparative Period 2017- 2018
		Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Ksh
<b>FINANCIAL ASSETS</b>						
<b>Cash and Cash Equivalents</b>						
Bank Balances	15	1,316,753,750	866,888,613	2,793,750,511	3,443,224,694	1,879,776,605
<b>Total Cash and cash equivalents</b>		<b>1,316,753,750</b>	<b>866,888,613</b>	<b>2,793,750,511</b>	<b>3,443,224,694</b>	<b>1,879,776,605</b>
Accounts receivables – Outstanding Imprests	16	77,678,710	31,860,666	31,555,228	22,332,685	78,385,142
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,394,432,460</b>	<b>898,749,279</b>	<b>2,825,305,739</b>	<b>3,465,557,379</b>	<b>1,958,161,747</b>
<b>FINANCIAL LIABILITIES</b>						
<b>NET FINANCIAL ASSETS</b>		<b>1,394,432,460</b>	<b>898,749,279</b>	<b>2,825,305,739</b>	<b>3,465,557,379</b>	<b>1,958,161,747</b>
<b>REPRESENTED BY</b>						
Fund balance b/fwd	17	1,958,161,747	1,394,432,461	898,749,278	2,825,305,738	395,969,896
Surplus/Deficit for the year		-	-	1,926,556,460	640,251,641	2,354,131,643
<b>NET FINANCIAL POSITION</b>		<b>1,394,432,461</b>	<b>898,749,278</b>	<b>2,825,305,738</b>	<b>3,465,557,379</b>	<b>1,958,161,747</b>

NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

  
Chief Officer  
Name: HalKano Wago

  
Head of Treasury  
Name: John M. Akiwino  
ICPAK Member Number: 2951

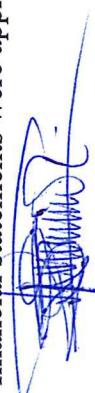
### 5.3. STATEMENT OF CASH FLOWS

	Not e	Sep	Dec	Mar	Jun	Comparative Period 2017- 2018
		Ksh	Ksh	Ksh	Ksh	Ksh
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts from operating income</b>						
Equitable Share (Exchequer releases)	1	789,710,000	4,106,492,000	4,343,405,000	6,554,593,000	15,402,000,000
Transfers from National Government Entities	2	-	-	-	79,423,251	633,624,610
Proceeds from Foreign Grants / Development Partners	3	-	31,297,760	31,057,717	36,665,742	183,737,113
County Own Generated Revenues	4	1,540,269,600	1,882,680,533	4,206,646,724	1,920,085,171	10,057,054,863
Unspent Funds	5	134,347,657	-	-	-	-
<b>Payments for operating expenses</b>						
Compensation of Employees	6	2,165,118,839	3,652,995,097	3,156,252,935	-	12,982,011,406
Use of goods and services	7	456,591,956	1,355,653,254	1,757,233,380	-	6,324,187,486
Transfers to Other Government Entities	8	364,964,383	207,675,758	336,537,514	-	1,381,734,423
Other grants and transfers	9	2,406,432	6,402,800	533,378,594	-	474,187,000
Social Security Benefits	10	465,000	702,500	965,000	-	4,513,552
Finance Costs, including Loan Interest	12	4,824,978	3,358,676	53,445	-	1,435,678,846
Other Payments	14	-	95,936,951	300,000,000	-	451,779,511
<b>Adjusted for:</b>						
Adjustments during the year						-
Changes in Receivables						-

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

						4,237,537
<b>Net cash flows from operating activities</b>		<b>530,044,331</b>	<b>697,745,257</b>	<b>2,496,688,573</b>	<b>8,590,767,164</b>	<b>3,218,086,825</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Acquisition of Assets	<b>11</b>	<b>33,684,956</b>	<b>1,193,428,439</b>	<b>570,132,113</b>	<b>1,378,610,975</b>	<b>1,435,678,846</b>
<b>Net cash flows from investing activities</b>		<b>33,684,956</b>	<b>1,193,428,439</b>	<b>570,132,113</b>	<b>1,378,610,975</b>	<b>1,435,678,846</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
Repayment of principal on Domestic and Foreign borrowing	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,192,719</b>
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,192,719</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>563,729,287</b>	<b>495,683,182</b>	<b>1,926,556,460</b>	<b>7,212,156,189</b>	<b>914,215,260</b>	
<b>Cash and cash equivalent at BEGINNING of the quarter</b>	<b>1,879,776,605</b>	<b>1,316,753,750</b>	<b>866,888,613</b>	<b>2,793,750,511</b>	<b>470,117,501</b>	
<b>Cash and cash equivalent at END of the quarter</b>	<b>1,316,753,750</b>	<b>866,888,613</b>	<b>2,793,750,511</b>	<b>3,443,224,694</b>	<b>1,879,776,605</b>	
<b>As per statement of assets</b>	<b>1,316,753,750</b>	<b>866,888,613</b>	<b>2,793,750,511</b>	<b>3,443,224,694</b>	<b>1,879,776,605</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:



Chief Officer  
Name: Hakim Kano Wago

Head of Treasury  
Name:  
ICPAK Member Number

#### 5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q4 2018-2019	Actual Q4 2018-2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
RECEIPTS	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Equitable Share (Exchequer releases)	3,948,550,000	6,554,593,000	(2,606,043,000)	15,794,200,000	15,794,200,000	-
Transfers from National Government Entities	19,855,813	79,423,251	(59,567,438)	79,423,251	79,423,251	-
Proceeds from Foreign Grants/Development Partners	56,015,207	36,665,742	19,349,465	224,060,828	99,021,219	125,039,609
Fuel Levy Allocation	103,961,883	-	103,961,883	415,847,530	-	415,847,530
County Own Generated Revenues	3,877,218,302	1,920,085,171	1,957,133,131	15,508,873,206	9,549,682,028	5,959,191,178
Unspent Funds	-	-	-	-	134,347,657	(134,347,657)
<b>TOTAL PAYMENTS</b>	<b>8,005,601,204</b>	<b>8,590,767,164</b>	<b>(585,165,960)</b>	<b>32,022,404,815</b>	<b>25,656,674,155</b>	<b>6,365,730,660</b>
Compensation of Employees	3,351,716,823	3,943,130,327	(591,413,504)	13,406,867,291	12,917,497,198	489,370,093
Use of goods and services	2,749,898,079	2,278,416,992	471,481,087	10,999,592,316	5,847,895,582	5,151,696,734
Transfers to Other Government Entities	494,667,925	344,034,316	150,633,609	1,978,671,700	1,253,211,971	725,459,729
Other grants and transfers	10,000,000	-	10,000,000	40,000,000	542,187,826	(502,187,826)
Social Security	500,000	931,170	(431,170)	2,000,000	3,063,670	(1,063,670)

NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019

Benefits						
Acquisition of Assets	2,561,113,500	1,378,610,975	1,182,502,525	10,244,454,000	3,175,856,483	7,068,597,517
Finance Costs	50,000,000	5,013,973	44,986,027	200,000,000	13,251,072	186,748,928
Other Payments	-	377,770	(377,770)	-	396,314,721	(396,314,721)
<b>TOTAL</b>	<b>9,217,896,327</b>	<b>7,950,515,523</b>	<b>1,267,380,804</b>	<b>36,871,585,307</b>	<b>24,149,278,523</b>	<b>12,722,306,784</b>

The entity financial statements were approved on 29<sup>th</sup> July 2019 and signed by:

Chief Officer  
Name: Halkano Wago

Head of Treasury Accounts  
Name: Johnson Amos Aburu  
ICPAK Member Number 9951

Johnson Amos Aburu

### 5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

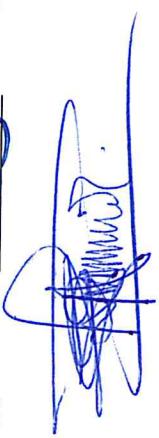
Receipt/Expense Item	Budget Q4 2018-2019	Actual Q4 2018-2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
RECEIPTS	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Equitable Share (Exchequer releases)	2,763,985,000	4,588,215,100	(1,824,230,100)	11,055,940,000	11,055,940,000	-
Transfers from National Government Entities	19,855,813	79,423,251	(59,567,438)	79,423,251	79,423,251	-
County Own Generated Revenues	2,714,052,811	1,344,059,620	1,369,993,191	10,856,211,244	6,684,777,420	4,171,433,825
Unspent Funds	-	-	-	-	134,347,657	(134,347,657)
<b>TOTAL</b>	<b>5,497,893,624</b>	<b>6,011,697,971</b>	<b>(513,804,347)</b>	<b>21,991,574,495</b>	<b>17,954,488,328</b>	<b>4,037,086,168</b>
PAYMENTS						
Compensation of Employees	3,351,716,823	3,943,130,327	(591,413,504)	13,406,867,291	12,917,497,198	489,370,093
Use of goods and services	2,749,898,079	2,278,416,992	471,481,087	10,999,592,316	5,847,895,582	5,151,696,734
Transfers to Other Government Entities	494,667,925	344,034,316	150,633,609	1,978,671,700	1,253,211,971	725,459,729
Other grants and transfers	10,000,000	-	10,000,000	40,000,000	542,187,826	(502,187,826)
Social Security Benefits	500,000	931,170	(431,170)	2,000,000	3,063,670	(1,063,670)
Acquisition of			-	-	-	-

NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019

COUNTY OWN GENERATED  
REVENUE STATEMENT

RECEIPTS	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Ksh	Ksh	Ksh	Ksh	Ksh
Parking Fees	2,973,000,000	2,990,000,000	2,990,000,000	52	1,562,201,459
Rates	4,600,000,000	5,022,000,000	5,022,000,000	44	2,195,224,735
Single Business Permits	2,900,000,000	2,950,000,000	2,950,000,000	75	2,217,828,019
Other Revenues	7,219,000,000	7,219,000,000	7,219,000,000	41	2,960,926,342
<b>TOTAL</b>	<b>17,692,000,000</b>	<b>18,181,000,000</b>	<b>18,181,000,000</b>		<b>9,549,682,028</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25 July 2019 and signed by:



Chief Officer – Finance



Head of Treasury - Accounts

## 5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Sector	Program/Sub-Program	Approved Budget	Adjustments	Final Budget	Cumulative Expenditure Q1, Q2, Q3 & Q4	Budget Utilization Difference
53110000000 COUNTY PUBLIC SERVICE BOARD	0701000 P1 General Administration Planning and Support Services	59,622,381	(929,162)	58,693,219	39,842,913	18,850,306
	0701010 SP.1.1 General Administration Planning and Support Services	59,622,381	(929,162)	58,693,219	39,842,913	18,850,306
	Total 5311000000 COUNTY PUBLIC SERVICE BOARD	59,622,381	(929,162)	58,693,219	39,842,913	18,850,306
53120000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	0718005310 General Administrative Services	2,362,319,594	180,967,662	2,543,287,256	2,404,695,808	138,591,448
	0718015310 Sp1 General Administration & Support Services	361,289,954		450,113,545	404,235,401	45,878,144
	0718025310 Sp2 Sub County Administration	1,795,595,751	17,168,220	1,812,763,971	1,812,763,971	(0)
	0718075310 Sp7 County Executive	108,601,016	75,044,038	183,645,054	118,363,041	65,282,013

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

0718095310 Sp9 Audit	96,832,873	(68,187)	96,764,686	69,333,394	27,431,292
<b>0724005310 P 24 Security and Safety Management</b>	<b>1,993,014,689</b>	<b>186,896,497</b>	<b>2,179,911,186</b>	<b>2,003,944,781</b>	<b>175,966,405</b>
0724015310 sp 24.1 investigative Services	67,068,677	1,492,379	68,561,056	55,985,265	12,575,791
0724045310 Fire & Disaster Management	168,986,200	21,645,246	190,631,446	159,836,627	30,794,819
0724055310 Inspectorate	1,756,959,812	163,758,872	1,920,718,684	1,788,122,890	132,595,794
<b>0725005310 P 25 management of legal affairs</b>	<b>196,831,449</b>	<b>6,402,120</b>	<b>203,233,569</b>	<b>203,233,569</b>	-
0725015310 sp 25.1 legal services	196,831,449	6,402,120	203,233,569	203,233,569	-
Total 5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	4,552,165,732	374,266,279	4,926,432,011	4,611,874,158	314,557,853
<b>5313000000 ICT, E-GOVT &amp; PUBLIC COMMUNICATI ONS</b>	<b>0207000 P1: General Administration Planning and Support Services</b>	<b>100,629,519</b>	<b>22,290,924</b>	<b>122,920,443</b>	<b>83,430,149</b>
0207010 SP 1: General Administration, Planning And Support Services	100,629,519	22,290,924	122,920,443	83,430,149	39,490,294

<b>0208000 P2:</b>	<b>Information And Communication Services</b>	<b>134,500,000</b>	<b>10,000,000</b>	<b>144,500,000</b>	<b>114,270,412</b>	<b>30,229,588</b>
0208010 SP 2.1: News And Information Services	122,500,000	10,000,000	132,500,000	106,003,041	26,496,959	
0208030 SP 2.3: ICT and Media Regulatory Services	5,000,000	-	5,000,000	1,267,371	3,732,629	
0208040 SP 2.4 E-Government Services	7,000,000	-	7,000,000	7,000,000	0	
<b>0210005310 ICT Infrastructure Development</b>	<b>192,300,000</b>	<b>-</b>	<b>192,300,000</b>	<b>67,361,677</b>	<b>124,938,323</b>	
0210010 SP1: ICT Infrastructure Connectivity	156,000,000	-	156,000,000	58,160,566	97,839,434	
0210035310 sp 3:Information Security	36,300,000	-	36,300,000	9,201,111	27,098,889	
Total 5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	427,429,519	32,290,924	459,720,443	265,062,238	194,658,205	
<b>5314000000 FINANCE &amp; ECONOMIC PLANNING</b>	<b>0701005310 Public Financial Management</b>	<b>1,063,995,969</b>	<b>182,163,561</b>	<b>1,246,159,530</b>	<b>1,085,314,223</b>	<b>160,845,307</b>
0701015310 Assets Management Services	293,500,000	(1,500,000)	292,000,000	223,340,374	68,659,626	

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

0701065310 sp1.6 Accounting Services	268,587,676	93,300,000	361,887,676	361,887,676	0
0701075310 sp1.7 Budget Formulation Coordination and mgt	122,800,000	(13,300,000)	109,500,000	109,500,000	0
0701085310 sp1.8 Resource Mobilization	293,500,000	103,500,000	397,000,000	316,475,884	80,524,116
0718085310 Sp8 Supply Chain Management	85,608,293	163,561	85,771,854	74,110,289	11,661,565
<b>0718005310 General Administrative Services</b>	<b>1,070,310,469</b>	<b>(58,327,589)</b>	<b>1,011,982,880</b>	<b>928,836,361</b>	<b>83,146,519</b>
0718015310 Sp1 General Administration & Support Services	1,070,310,469	(58,327,589)	1,011,982,880	928,836,361	83,146,519
<b>0719000 P3: Economic and Financial Policy Formulation and Management</b>	<b>150,250,000</b>	<b>4,000,000</b>	<b>154,250,000</b>	<b>102,298,086</b>	<b>51,951,914</b>
0719010 SP 3.1 Fiscal Policy Formulation, Development and Management	150,250,000	4,000,000	154,250,000	102,298,086	51,951,914
Total 5314000000 FINANCE & ECONOMIC PLANNING	2,284,556,438	127,835,972	2,412,392,410	2,116,448,670	295,943,740

**FAIRTS & Cifinancial Statement**  
For the quarter ended June 30, 2019

<b>5315000000</b>	<b>0401000 P.1</b>	<b>126,246,501</b>	<b>8,689,257</b>	<b>134,935,758</b>	<b>38,134,432</b>	<b>96,801,326</b>
<b>HEALTH</b>	<b>Preventive &amp; Promotive Health Services</b>					
0401115310	HIV/AIDS Prevention & Control Unit	4,440,402	(1,000,250)	3,440,152	1,370,990	2,069,162
0401125310 TB Control		2,392,465	(256,315)	2,136,150	541,459	1,594,691
0401135310 Malaria Control & Other Communicable Diseases		1,789,088	(435,588)	1,353,500	343,077	1,010,423
0401145310 Reproductive Health & Maternal Health (RMNCAH)		83,714,956	(9,410,000)	74,304,956	20,201,903	54,103,053
0401155310 Environmental / Public Health		33,909,590	19,791,410	53,701,000	15,677,003	38,023,997
<b>0402005310</b>	<b>Curative care</b>	<b>1,010,308,540</b>	<b>170,525,000</b>	<b>1,180,833,540</b>	<b>356,924,036</b>	<b>823,909,504</b>
0402065310 sp.2.6	County Referral Hospitals	547,974,600	137,000,000	684,974,600	171,371,678	513,602,922
0402075310 sp.2.7	Health Centers & dispensaries	462,333,940	33,525,000	495,858,940	185,552,358	310,306,582
<b>0404005310</b>	<b>General administration,</b>	<b>5,788,383,577</b>	<b>(41,575,467)</b>	<b>5,746,808,110</b>	<b>4,730,307,435</b>	<b>1,016,500,675</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

<b>&amp; Bridges</b>				
0211015310 sp 5.1 Construction Roads & Drainages & Maintenance	4,259,061,708	(8,500,000)	4,250,561,708	3,038,195,233
<b>0212005310 P6:Road Safety Interventions</b>	<b>613,705,454</b>	<b>(2,000,000)</b>	<b>611,705,454</b>	<b>200,416,650</b>
0212015310 sp 6.1 Transport Facilities & Traffic Management	613,705,454	(2,000,000)	611,705,454	200,416,650
<b>0213005310 P7: Institutional Buildings &amp; Maintenance</b>	<b>623,732,838</b>	<b>41,100,000</b>	<b>664,832,838</b>	<b>294,769,526</b>
0213015310 sp 7.1 Public street lighting Installations & Maintenances	585,932,838	42,600,000	628,532,838	279,456,334
0213025310 sp 7.2 Motor Vehicle, Machinery & Plant Maintenance	13,800,000	(1,000,000)	12,800,000	9,356,550
0213035310 sp 7.3 Institutional Buildings Maintenance	24,000,000	(500,000)	23,500,000	5,956,642
Total 5317000000 PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	6,611,179,159	32,364,244	6,643,543,403	4,649,824,812
				1,993,718,591

<b>5318000000 EDUCATION, SPORTS, CULTURE &amp; SOCIAL SERVICES</b>	<b>0508005310 General administration, planning and support services</b>	<b>1,117,556,594</b>	<b>124,635,788</b>	<b>1,242,192,382</b>	<b>1,228,517,084</b>	<b>13,675,298</b>
0508025310 sp 8.2 General Administration & Support Services	1,117,556,594	124,635,788	1,242,192,382	1,228,517,084	1,228,517,084	13,675,298
<b>0509005310 P9 Education services</b>	<b>250,600,000</b>	<b>(1,000,000)</b>	<b>249,600,000</b>	<b>167,174,641</b>	<b>82,425,359</b>	
0509015310 sp 9.1 Quality Assurance and Co-curriculum	2,000,000	(1,000,000)	1,000,000	253,474	746,526	
0509025310 sp 9.2 Early Childhood Development Centers	182,750,000	(2,750,000)	180,000,000	145,849,229	34,150,771	
0509035310 sp 9.3 Technical and Vocational Training	65,850,000	2,750,000	68,600,000	21,071,938	47,528,062	
<b>0902005310 2.1 Social Services</b>	<b>752,214,200</b>	<b>(173,980,778)</b>	<b>578,233,422</b>	<b>369,288,002</b>	<b>208,945,420</b>	
0902015310 General Administration & Support Services	344,864,200	(168,580,778)	176,283,422	176,283,422	0	
0902025310 Sp.2.2 Gender and Community Empowerment	5,450,000	-	5,450,000	5,450,000	-	0

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

0902035310 Sp2.3 Development and promotion of culture/ heritage	33,250,000	(2,000,000)	31,250,000	31,250,000	0
0902045310 Sp2.4 Development and promotion of sports	298,600,000	-	298,600,000	132,959,263	165,640,737
0902055310 Sp2.5 Youth Empowerment and Promotion	3,700,000	(900,000)	2,800,000	2,421,221	378,779
0902065310 Sp 2.6 Social welfare and care for the Aged	12,500,000	(1,500,000)	11,000,000	7,359,837	3,640,163
0902075310 Sp 2.7 Promotion of Library and Information Services	5,300,000	-	5,300,000	1,343,413	3,956,587
0902085310 Sp.2.8 Rescue and Rehabilitation of Children Services	48,550,000	(1,000,000)	47,550,000	12,220,846	35,329,154
Total 5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	2,120,370,794	-50,344,990	2,070,025,804	1,764,979,727	305,046,077
<b>5319000000</b> <b>TRADE, COMMERCIAL, TOURISM &amp; COOPERATIVE SERVICES</b>	<b>410,959,160</b>	<b>(12,116,120)</b>	<b>398,843,040</b>	<b>368,155,484</b>	<b>30,687,556</b>

0301010 SP1 General Administration	410,959,160	(12,116,120)	398,843,040	368,155,484	30,687,556
<b>0310005310 P.10 Co-operative Development and Audit Services</b>	<b>14,665,550</b>	-	<b>14,665,550</b>	<b>9,502,839</b>	<b>5,162,711</b>
0310015310 sp 10.1 Cooperative Development Services	9,215,550	-	9,215,550	6,397,497	2,818,053
0310025310 sp 10.2 Cooperative Audit Services	5,450,000	-	5,450,000	3,105,343	2,344,657
<b>0311005310 P.11 Tourism Promotion and Marketing</b>	<b>23,599,200</b>	-	<b>23,599,200</b>	<b>23,599,200</b>	<b>0</b>
0311015310 sp 11.1 Tourism Development	23,599,200	-	23,599,200	23,599,200	0
<b>0312005310 P.12 Trade development and Market Services</b>	<b>300,615,000</b>	-	<b>300,615,000</b>	<b>296,215,831</b>	<b>4,399,169</b>
0312015310 sp 12.1 Trade Development	12,520,000	-	12,520,000	8,120,831	4,399,169
0312025310 sp 12.2 Market Services	288,095,000	-	288,095,000	288,095,000	0
<b>0313005310 P.13 Licensing and Fair Trade Practices</b>	<b>59,593,500</b>	-	<b>59,593,500</b>	<b>23,222,910</b>	<b>36,370,590</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

0313015310 sp 13.1 Liquor Licensing & Regulation	-	-	-	-
0313025310 sp 13.2 Weights & Measures Services	36,588,500	-	36,588,500	12,983,694
0313035310 sp 13.3 Trade Licensing Services	17,705,000	-	17,705,000	8,749,803
0313045310 sp 13.4 Betting & Gaming Services	5,300,000	-	5,300,000	1,489,413
Total 5319000000 TRADE, COMMERC E, TOURISM & COOPERATIVES	809,432,410	-12,116,120	797,316,290	720,696,264
<b>5320000000</b> <b>PUBLIC SERVICE MANAGEMENT</b>	<b>0701000 P1 General Administration Planning and Support Services</b>	<b>341,344,286</b> <b>(1,818,045)</b>	<b>339,526,241</b>	<b>329,226,590</b> <b>10,299,651</b>
0701010 SP.1.1 General Administration Planning and Support Services	341,344,286	(1,818,045)	339,526,241	329,226,590 10,299,651
<b>0710000 P 5: Public Service Transformation</b>	<b>785,752,300</b> <b>(35,500,000)</b>		<b>750,252,300</b>	<b>748,892,629</b> <b>1,359,671</b>
0710010 S.P.5.1 Human Resource Management	716,744,500	(22,000,000)	694,744,500	(0)

**Ministry of Finance  
For the quarter ended June 30, 2019**

0710020 S.P.5.2 Human Resource Development	69,007,800	(13,500,000)	55,507,800	54,148,129	1,359,671
<b>0723005310 P 23 Performance Management and Public Service Delivery</b>	<b>55,472,800</b>	<b>(1,000,000)</b>	<b>54,472,800</b>	<b>36,611,209</b>	<b>17,861,591</b>
0723015310 sp 23.1 Performance Contracting management	33,122,800	(500,000)	32,622,800	28,409,255	4,213,545
0723025310 sp 23.2 Governance Monitoring and Evaluation	11,400,000	(500,000)	10,900,000	4,912,637	5,987,363
0723035310 sp 23.3 Quality Management Systems and ISO certification	10,950,000	-	10,950,000	3,289,317	7,660,683
Total 5320000000 PUBLIC SERVICE MANAGEMENT	1,182,569,386	-38,318,045	1,144,251,341	1,114,730,428	29,520,913
<b>5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT &amp; FISHERIES &amp; FORESTRY</b>	<b>0106000 P 6</b>				
General Administration Planning and Support Services	262,379,750	(1,844,574)	260,535,176	247,292,178	13,242,998
0106010 SP.6.1 Administration, Planning & Support Services	262,379,750	(1,844,574)	260,535,176	247,292,178	13,242,998

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

<b>0108000 P2: Crop Development and Management</b>	<b>43,579,880</b>	<b>25,459,140</b>	<b>69,039,020</b>	<b>21,084,064</b>	<b>47,954,956</b>
0108055310 SP5 Crop Production, Marketing & Research	43,579,880	25,459,140	69,039,020	21,084,064	47,954,956
<b>0111000 P5: Fisheries Development and Management</b>	<b>36,684,486</b>	<b>1,645,700</b>	<b>38,330,186</b>	<b>11,288,315</b>	<b>27,041,871</b>
0111020 SP 5.2 Aquaculture Development Marketing & Research	36,684,486	1,645,700	38,330,186	11,288,315	27,041,871
<b>0112000 P 6: Livestock Resources Management and Development</b>	<b>48,225,000</b>	<b>-</b>	<b>48,225,000</b>	<b>15,312,637</b>	<b>32,912,363</b>
0112065310 Promotion of Dairy Production, Extension & Research	48,225,000	-	48,225,000	15,312,637	32,912,363
<b>0116005310 P.10: Animal Health, Safety and Quality Assurance</b>	<b>79,621,450</b>	<b>(7,000,000)</b>	<b>72,621,450</b>	<b>22,255,280</b>	<b>50,366,170</b>
0116015310 sp 10.1 Animal Research, Diseases, Pest Control & Quality	79,621,450	(7,000,000)	72,621,450	22,255,280	50,366,170

	Assurance				
<b>0117005310 P.11:Aforestation</b>	<b>41,075,000</b>	(12,433,200)	<b>28,641,800</b>	<b>8,633,993</b>	<b>20,007,807</b>
0117015310 sp 11.1 Forestry Services	41,075,000	(12,433,200)	28,641,800	8,633,993	20,007,807
<b>0118015310 Food Systems and Surveillance</b>	<b>10,000,000</b>	<b>23,620,000</b>	<b>33,620,000</b>	<b>9,460,091</b>	<b>24,159,909</b>
0118015310 sp18:1 Food Systems and Surveillance Services	10,000,000	23,620,000	33,620,000	9,460,091	24,159,909
Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	521,565,566	29,447,066	551,012,632	335,326,558	215,686,074
<b>COUNTY ASSEMBLY</b>					
<b>07220001 Legislation, Oversight and Representation</b>	<b>1,978,671,700</b>	-	<b>1,978,671,700</b>	-	<b>1,978,671,700</b>
07220001 Legislation, Oversight and Representation	1,978,671,700	-	1,978,671,700	-	1,978,671,700
Total COUNTY ASSEMBLY	1,978,671,700	0	1,978,671,700	0	1,978,671,700
<b>5323000000 ENVIRONMENT, WATER,ENERG</b>	<b>457,680,964</b>	(2,930,180)	<b>454,750,784</b>	<b>454,750,784</b>	-

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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<b>Y &amp; NATURAL RESOURCES</b>					
	<b>Support Services</b>				
1001015310 Sp1	General Administration & Support Services	457,680,964	(2,930,180)	454,750,784	454,750,784
<b>1002005310 P2</b>	<b>Environment Management and Protection.</b>	<b>1,565,405,547</b>	<b>291,525,312</b>	<b>1,856,930,859</b>	<b>1,639,979,486</b>
1002035310 sp 2.3	Solid waste management	1,444,461,723	296,525,312	1,740,987,035	1,599,967,204
1002045310 sp 2.4	Beautification, Recreation and Greening Services	97,829,825	(4,500,000)	93,329,825	32,078,967
1002055310 sp 2.5	Environment planning Management Services	23,113,999	(500,000)	22,613,999	7,933,314
<b>1004005310 P4</b>	<b>Water Resources Management</b>	<b>296,467,000</b>	<b>150,000,000</b>	<b>446,467,000</b>	<b>118,552,778</b>
1004055310 sp 4.5	Energy & Natural resources	296,467,000	150,000,000	446,467,000	118,552,778
Total 5323000000 ENVIRONMENT, WATER, ENERGY & NATURAL RESOURCES		2,319,553,511	438,595,132	2,758,148,643	2,213,283,048
					544,865,595

NATIONAL COUNCIL FOR RENEWAL  
Rents & Fine Statement  
For the quarter ended June 30, 2019

<b>53240000000 URBAN RENEWAL AND HOUSING</b>	<b>0102000 P.2 Housing Development and Human Settlement</b>	<b>322,548,000</b>	<b>(1,900,000)</b>	<b>320,648,000</b>	<b>90,337,755</b>	<b>230,310,245</b>
0102045310 SP4 Urban Renewal	70,048,000	(25,398,000)	44,650,000	14,506,263	30,143,737	
0102055310 SP5 Management of Rental Housing	252,500,000	23,498,000	275,998,000	75,831,492	200,166,508	
<b>0106000 P.6 General Administration Planning and Support Services</b>	<b>60,097,106</b>	<b>31,239,265</b>	<b>91,336,371</b>	<b>91,336,371</b>	<b>-</b>	<b>-</b>
0106010 SP.6.1 Administration, Planning & Support Services	60,097,106	31,239,265	91,336,371	91,336,371	91,336,371	
<b>0113005310 P.7: Building Services</b>	<b>27,225,000</b>	<b>200,000</b>	<b>27,425,000</b>	<b>19,295,265</b>	<b>8,129,735</b>	
0113015310 sp 7.1 Building services research and information	27,225,000	200,000	27,425,000	19,295,265	8,129,735	
Total 53240000000 URBAN RENEWAL AND HOUSING	409,870,106	29,539,265	439,409,371	200,969,391	238,439,980	
<b>53250000000 WARD DEVELOPMEN T FUND</b>	<b>0214005310 P8:Ward Development</b>	<b>1,238,158,748</b>	<b>(3,319,444)</b>	<b>1,234,839,304</b>	<b>634,089,171</b>	<b>600,750,133</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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	0214015310 sp 8.1 Ward Development & Administration	1,238,158,748	(3,319,444)	1,234,839,304	634,089,171	600,750,133
	Total 53250000000 WARD DEVELOPMENT FUND	1,238,158,748	(3,319,444)	1,234,839,304	634,089,171	600,750,133
<b>5326000000 EMERGENCY FUND</b>	<b>0718005310 General Administrative Services</b>	<b>80,000,000</b>	<b>-</b>	<b>80,000,000</b>	<b>-</b>	<b>80,000,000</b>
	0718015310 Sp1 General Administration & Support Services	80,000,000	-	80,000,000	-	80,000,000
	5326000000 EMERGENCY FUND	80,000,000	-	80,000,000	-	80,000,000
<b>5327000000 LIQOUR LICENSING BOARD</b>	<b>0313015310 sp 13.1 Liquor Licensing &amp; Regulation</b>	<b>287,836,000</b>	<b>-</b>	<b>287,836,000</b>	<b>-</b>	<b>287,836,000</b>
	0313015310 sp 13.1 Liquor Licensing & Regulation	287,836,000	-	287,836,000	-	287,836,000
	Total 5327000000 LIQOUR LICENSING BOARD	287,836,000	-	287,836,000	-	287,836,000
	<b>TOTAL VOTED EXPENDITURE</b>	<b>32,310,240,815</b>	<b>1,106,610,722</b>	<b>33,416,851,537</b>	<b>24,143,799,513</b>	<b>9,273,052,024</b>

## 5.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### 1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### 2. Reporting entity

The financial statements are for the County Government of Nairobi City. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### 3. Recognition of receipts and payments

#### a) Recognition of receipts

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

#### Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

NAIROBI CITY COUNTY GOVERNMENT  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 30th June, 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

### b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial quarter.

### Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no other restrictions on cash during the quarter

### 5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial quarter is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

### 7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

### 8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *entity* at the end of the quarter. Pending bill form a first charge to the subsequent quarter budget and when they are finally settled, such payments are included in the statement of receipts and payments in the quarter in which the payments are made.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly in June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2019 as required by Law. There was one supplementary budget passed in the quarter. A high-level assessment of the entity's actual performance against the comparable budget for the financial quarter under review has been included in an annex to these financial statements.

### 10. Comparative figures

Where necessary comparative figures for the previous financial quarter have been amended or reconfigured to conform to the required changes in presentation.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 11. Subsequent events

Events subsequent to submission of the financial quarter end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

### 12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

### 13. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended June 30, 2019**

**5.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

Ksh

Total Exchequer Releases for quarter 1				789,710,000
Total Exchequer Releases for quarter 2				4,106,492,000
Total Exchequer Releases for quarter 3				4,343,405,000
Total Exchequer Releases for quarter 4				6,554,593,000
<b>Cumulative Amount</b>				<b>15,794,200,000</b>

**2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017-2018
Description	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Transfers from Central government entities						
<i>Transfer from Ministry of Health</i>						
Leasing of medical equipment					-	

NATIONAL COUNCIL FOR NATION  
Reports and Financial Statements

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Free maternity healthcare			79,423,251	79,423,251	79,879,082
<i>Transfer from Ministry of Transport and Infrastructure</i>					
Rehabilitation of class C roads			-		553,745,528
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>79,423,251</b>	<b>79,423,251</b>	<b>633,624,610</b>

### 3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017-2018
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
DANIDA	25,818,750		25,818,750	51,637,500		
Health Sector				-	58,162,149	

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**NAIROBI CITY COUNTY GOVERNMENT**  
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Programme				
Support (HSPS)				
<b><i>World Bank</i></b>				-
ADSP II			9,341,920	
KDSP			-	77,910,897
Youth Polytechnics			-	30,654,947
Health Sector Support Project (HSSP)		31,057,717	1,505,072	32,562,789
<b><i>European Development Fund</i></b>				-
<b>TOTAL</b>	<b>-</b>	<b>25,818,750</b>	<b>31,057,717</b>	<b>84,200,289</b>
				<b>183,737,113</b>

**NATIONAL CITY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COUNTY OWN GENERATED RECEIPTS**

<b>RECEIPTS</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017-2018</b>
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Business Permits	249,738,839	338,795,915	1,118,681,426	510,611,838	2,217,828,019	1,784,783,660
Cesses	43,508,192	48,359,766	45,789,810	20,900,337	158,558,105	178,330,411
Poll Rates	317,387,486	151,285,813	1,185,459,404	541,092,032	2,195,224,735	1,813,070,344
Plot Rents	8,681,830	9,403,730	17,874,761	8,158,770	44,119,091	224,459,008
Other Local Levies	57,343,469	66,398,797	105,713,962	48,252,165	277,708,393	330,359,173
Administrative Service Fees	21,981,198	21,068,776	21,874,936	9,984,613	74,909,523	88,710,322
Various Fees	150,108,550	435,070,996	529,569,303	241,717,033	1,356,465,882	1,804,275,671
Natural Resources	7,545,552	10,919,648	10,991,022	5,016,751	34,472,973	44,850,808
Exploitation						
Lease/Rental of Infrastructure Assets	-	5,537,908	120,135	54,835	5,712,877	
Other miscellaneous revenues	34,064,568	7,348,176	12,311,756	5,619,588	59,344,088	97,618,728
Insurance claims recovery		115,445	579,485	264,501	959,430	
Long Term Loans (Over 3 Yr)			4,616,607	2,107,208	6,723,815	113,040,822

**NAIROBI CITY COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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(Repayment)					
Donations	3,677,150			-	3,677,150
Other revenues from financial assets loans		508,038	231,889	739,927	
Market/Trade Centre fees	14,595,296	22,603,030	27,466,432	12,536,800	77,201,558
Vehicle Parking Fees	285,348,412	463,566,014	558,407,205	254,879,828	1,562,201,459
Housing	81,503,052	128,170,934	131,878,080	60,194,536	401,746,602
Social Premise Use Charges	1,273,161		1,476,210	673,802	3,423,173
School Fees	586,105	-		-	586,105
Other Education Related Fees	14,370	100,315	72,888	33,269	220,842
Other Education Revenues	548,023	94,471	18,453	8,423	669,370
Public Health Services	43,543,581	56,741,795	110,402,198	50,392,067	261,079,641
Public Health Facilities Operations	2,473,884	7,242,725	7,165,781	3,270,755	20,153,145
Environment and Conservancy Administration	1,314,330	1,090,119	1,450,377	662,011	4,516,838
Sewerage Administration				-	-
Other Health and Sanitation Revenues	14,680,058	13,789,726	23,267,774	10,620,361	62,357,920
					90,125,690

~~NAME OF CITY COUNCIL GOVERNMENT~~

Reports and Financial Statements

For the quarter ended June 30, 2019

For the quarter ended June 30, 2019					
Technical Service Fees	138,597,645	31,220,979	36,533,958	16,675,589	223,028,171
External Service Fees	61,754,850	62,918,497	207,117,163	94,536,722	426,327,232
Other Receipts					
Not Classified Elsewhere -					
MLKH, MUTUNI, PUMWANI AND MBAGATHI	836,956	47,299,560	21,589,449	69,725,965	
<b>TOTAL</b>	<b>1,540,269,600</b>	<b>1,882,680,533</b>	<b>4,206,646,724</b>	<b>1,920,085,171</b>	<b>9,549,682,028</b>
					<b>10,057,054,863</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**5. REFUNDS TO CRF ACCOUNT**

	<b>Q1</b> <b>Ksh</b>	<b>Q2</b> <b>Ksh</b>	<b>Q3</b> <b>Ksh</b>	<b>Q4</b> <b>Ksh</b>	<b>Cumulative Amount</b> <b>Ksh</b>	<b>Comparative Amount 2017- 2018</b> <b>Ksh</b>
<b>Equitable Share</b>	134,347,657	-	-	-	134,347,657	-
<b>Total</b>	<b>134,347,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,347,657</b>	<b>-</b>

## 6. COMPENSATION OF EMPLOYEES

	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Cumulative Amount Ksh	Comparative Amount 2017- 2018 Ksh
Basic salaries of permanent employees	1,081,549,777	1,894,072,769	1,576,032,208	1,978,111,102	6,529,765,856	6,578,177,149
Basic wages of temporary employees	34,323,684	73,276,695	11,851,109	-	119,451,488	21,427,780
Personal allowances paid as part of salary	856,249,847	1,391,914,665	1,318,228,066	1,705,556,773	5,271,949,351	5,208,623,031
Personal allowances paid as reimbursements			-		-	
Personal allowances provided in kind	-	33,966,061	-	8,102,102	42,068,163	-
Pension and other social security contributions			-		-	
Compulsory national social security schemes	192,995,531	259,764,907	250,141,552	251,360,350	954,262,340	1,173,783,446
Compulsory national health insurance schemes			-		-	
Social benefit schemes outside government			-		-	
Other personnel payments			-		-	
<b>Total</b>	<b>2,165,118,839</b>	<b>3,652,995,097</b>	<b>3,156,252,935</b>	<b>3,943,130,327</b>	<b>12,917,497,198</b>	<b>12,982,011,406</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**7. USE OF GOODS AND SERVICES**

	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Cumulative amount Ksh	Comparative amount 2017- 2018 Ksh
Utilities, supplies and services	39,368,088	10,000,000	76,463,805	75,631,898	201,463,791	236,427,550
Communication, supplies and services	70,378	41,086	8,258,796	10,410,668	18,780,928	13,139,980
Domestic travel and subsistence	23,800,484	69,007,972	130,667,314	137,955,986	361,431,756	239,918,597
Foreign travel and subsistence	6,935,002	12,853,778	44,918,651	64,864,225	129,571,656	28,521,884
Printing, advertising and information supplies & services	6,923,591	56,622,533	12,746,266	62,105,067	138,397,457	82,659,972
Rentals of produced assets		34,440,800	45,988,339	12,585,000	93,014,139	-
Training expenses	8,213,381	40,916,910	54,543,617	64,210,709	167,884,617	204,045,834
Hospitality supplies and services	6,580,892	33,320,508	55,401,520	76,100,940	171,403,860	144,832,779
Insurance costs	130,000,000		528,283,616	98,946,333	757,229,949	1,983,135,524
Specialized materials and	21,507,000	40,576,026	114,778,145	520,724,257	697,585,428	295,164,566

**NEW YORK CITY UNIVERSITY GOVERNMENT**

**Reports and Financial Statements**

**For the quarter ended June 30, 2019**

services					
Office and general supplies and services	20,678,800	17,865,986	51,181,169	52,765,157	142,491,112
Other operating expenses	62,667,124	801,018,563	395,351,271	103,141,978	1,362,178,936
Routine maintenance – vehicles and other transport equipment	-	1,508,113	16,732,009	17,674,029	35,914,151
Routine maintenance – other assets		95,818,065	73,545,781	108,715,894	278,079,740
Fuel,Oil & Lubricants	22,425,201	29,597,109	45,926,239	47,289,060	145,237,609
Other Creditors	107,422,015	106,586,795	102,446,842	825,295,791	1,141,751,443
<b>Total</b>	<b>456,591,956</b>	<b>1,350,174,244</b>	<b>1,757,233,380</b>	<b>2,278,416,992</b>	<b>5,842,416,572</b>
					<b>6,324,187,486</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**8. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Cumulative amount Ksh	Comparative amount 2017-2018 Ksh
County Assembly	364,964,383	207,675,758	310,268,764	344,034,316	1,226,943,221	1,381,734,423
County Health Facilities - DANIDA First Tranche	-	-	26,268,750	-	26,268,750	-
<b>TOTAL</b>	<b>364,964,383</b>	<b>207,675,758</b>	<b>336,537,514</b>	<b>344,034,316</b>	<b>1,253,211,971</b>	<b>1,381,734,423</b>

NAROECITY GOVERNMENT  
Reports and Financial Statements  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. OTHER GRANTS AND OTHER PAYMENTS**

	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Cumulative amount Ksh	Comparative amount 2017- 2018 Ksh
Scholarships and other educational benefits	406,432	6,402,800	440,156,594		446,965,826	421,287,000
Other current transfers, grants			93,222,000	-	95,222,000	52,900,000
<b>Total</b>	<b>2,406,432</b>	<b>6,402,800</b>	<b>533,378,594</b>	<b>-</b>	<b>542,187,826</b>	<b>474,187,000</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**10. SOCIAL SECURITY BENEFITS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017-2018</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>
Government pension and retirement benefits	465,000	702,500	965,000	931,170	3,063,670	4,513,552
<b>Total</b>	<b>465,000</b>	<b>702,500</b>	<b>965,000</b>	<b>931,170</b>	<b>3,063,670</b>	<b>4,513,552</b>

**11. ACQUISITION OF ASSETS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017-2018</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>
<b>Non Financial Assets</b>						
Construction of Buildings	41,720	7,974,894	1,335,000	56,622,314	65,973,928	31,897,772
Refurbishment of Buildings	2,229,089	31,401,256	52,042,514	17,267,098	102,939,957	601,222,054
Construction of Roads		781,648,552	231,863,389	481,339,430	1,494,851,371	363,901,975

**NOE CITY GOVERNMENT**

**Reports and Financial Statements**

**For the quarter ended June 30, 2019**

Construction and Civil Works	30,010,137	164,298,747	199,015,949	120,437,995	513,762,828	287,949,730
Overhaul and Refurbishment of Construction and Civil Works		161,620,587	31,865,596	437,033,259	630,519,442	
Purchase of Vehicles and Other Transport Equipment						15,833,601
Purchase of Household Furniture and Institutional Equipment		7,200,000	1,363,897	53,545,024	62,108,921	
Purchase of Office Furniture and General Equipment				4,900,000	12,256,500	17,156,500
Purchase of Specialised Plant, Equipment and Machinery			9,743,183	13,667,041	17,825,698	32,104,135
						40,078,720
					110,840,410	129,844,815
						60,610,345

**NAIROBI CITY COUNTY GOVERNMENT**  
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**For the quarter ended June 30, 2019**

Rehabilitation and Renovation of Plant, Machinery and Equip.	3,270,720	26,912,113	30,182,833
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,925,000	2,075,000	4,000,000
Research, Feasibility Studies, Project Preparation, Design & Supervision	2,243,560	22,892,505	19,040,590
Rehabilitation of Civil Works	23,415,544	23,415,544	46,831,088
<b>Total</b>	<b>33,684,956</b>	<b>1,193,428,439</b>	<b>570,132,113</b>
			<b>1,378,610,975</b>
			<b>3,175,856,483</b>
			<b>1,435,678,846</b>

**12. FINANCE COSTS**

**NATIONAL ENERGY BOARD  
Reports and Financial Statements  
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	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount</b>	<b>Comparative Amount 2017- 2018</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>
Bank Charges	4,824,978	3,358,676	53,445		8,237,099	
<b>Total</b>	<b>4,824,978</b>	<b>3,358,676</b>	<b>53,445</b>	<b>-</b>	<b>8,237,099</b>	<b>-</b>

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Central Bank of Kenya-ASDSPII A/C No: 1000367709	Ksh	Ksh	Recurrent	-	-	-	-
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Ksh						
Central Bank of Kenya-Health Care Services A/C No: 1000369124	Ksh		Recurrent	30,654,947	30,654,947	30,654,947	-
Cooperative Bank- Revenue A/C No: 01141232396600	Ksh		Recurrent	-	-	-	-
Cooperative Bank- Imprest A/C No: 01141232396601	Ksh		Revenue	16,709,897	35,127,176	72,497,017	10,492,880
Cooperative Bank- Development A/C No: 01141232396602	Ksh		Recurrent	60,100,669	899,934		7,253,942
Cooperative Bank- Bursary Fund A/C No: 01141232396612	Ksh		Development	2,251,234	5,289,651	14,308,022	18,664,235
Cooperative Bank- Salary A/C No: 01692232396600	Ksh	Fund			14,105,276		287,714,335
Equity Bank-General collection A/C No: 0810263520904	Ksh		Recurrent				2,667,274
Equity Bank-General collection A/C No: 0810271586663	Ksh		Revenue				96,637

**NATIONALITY CITY UNIVERSITY GOVERNMENT**  
**Reports and Financial Statements**  
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Cooperative Bank-Solid waste management A/C No: 01141232396606	Ksh	Development	5,000	87,000	5,000
National Bank-Emergency fund A/C No: 01001091113700	Ksh	Emergency Fund			1,615,998
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Ksh	Trust Fund			
Cooperative Bank-Kenya Roads Board A/C No: 01141232396604	Ksh	Development			24,823,927
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Ksh	Recurrent			383,171
Cooperative Bank-Loan call A/C No: 01150232396600	Ksh	Loan		11,853,960	11,853,960
Kenya Commercial Bank-current A/C No: 1159076065	Ksh	Recurrent			3,794,555
National Bank - Nairobi City County A/C No:01001067824200	Ksh	Recurrent			3,961
National Bank - Pumwani Maternity College A/C No:01285123637400	Ksh	Recurrent		5,326,894	1,120,815

NAIROBI CITY COUNTY GOVERNMENT  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**16. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Comparative amount 2017- 2018 Ksh
Government Imprests	77,678,710	31,860,666	31,555,228	22,332,685	78,385,142
<b>Total</b>	<b>77,678,710</b>	<b>31,860,666</b>	<b>31,555,228</b>	<b>22,332,685</b>	<b>78,385,142</b>

**17. FUND BALANCE BROUGHT FORWARD**

	Q1 Ksh	Q2 Ksh	Q3 Ksh	Q4 Ksh	Comparative Amount 2017-2018 Ksh
Bank accounts	1,879,776,605	1,316,753,750	866,888,613	2,793,750,511	(499,972,132)
Accounts Receivables	78,385,142	77,678,710	31,860,666	31,555,228	29,854,631
Accounts Payables					74,147,605
<b>Total</b>	<b>1,958,161,747</b>	<b>1,394,432,460</b>	<b>898,749,279</b>	<b>2,825,305,739</b>	<b>(395,969,896)</b>

**PROPERTY GOVERNMENT**  
Reports and Financial Statements  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

**NAIROBI CITY COUNTY GOVERNMENT**  
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	3,794,555 on 30 June 2018.		payment of KCB Loan interest in the financial year 2016/2017 which was carried forward to financial year 2017/2018. The loan was initially taken from Equity Bank but was later transferred to Kenya Commercial Bank as per the attached agreement.	We recall that the loan was initially taken on understanding that the National Government will honour its (Contribution In Lieu Of Rates) CIOR remittance to County Government which will then be used to retire	Reconciliation Director Debt Mgt.
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NAROKE COUNTY GOVERNMENT  
Reports and Financial Statements  
For the quarter ended June 30, 2019

the loan. The National Government has not honoured its obligation. The above status notwithstanding, the County is engaging the National Treasury on how best to retire the KCB loan and related interest which will cause the account not to be overdrawn. We have availed to the Auditors correspondences between County Government and National Treasury.

**NAIROBI CITY COUNTY GOVERNMENT**  
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1.4	Un-disclosed Bank Account Balances - Ksh. 3,045,914,596	Provide bank statements	The error was corrected by restating Financial Statements and resubmission done to Auditor General.	Chief Officer-Finance/ Head of County Treasury (Accounting) In charge- Bank Reconciliation
2.1	Irregular Withdrawals from Revenue Account - Ksh. 6,022,896,123 - at the Co-operative Bank of Kenya, Account No. 01141232396600,	Unexplained debits in the revenue a/c	The reported irregular withdrawals indicated in the Audit Report of Ksh. 6,022,896,123 were daily sweeping of County Revenue from Nairobi City County Revenue (Collection) Account No. 01141232396600 at Co-operative Bank to	Chief Officer- Finance Head of County Revenue

NAIROBI CITY GOVERNMENT  
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		<p>Nairobi City County Revenue Fund Account No. 1000171863 at Central Bank of Kenya (CBK).</p> <p>Nairobi City County still has an arrangement with Co-operative Bank to automatically sweep all daily revenue collected at our Co-operative Revenue Account to CBK Revenue Account at stroke of mid-night in compliance with Section 109 (2) of the Public Management Act, 2012.</p> <p>It should be noted that Nairobi City County</p>
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NAIROBI CITY COUNTY GOVERNMENT  
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		<p>Government is one of the first Counties to sweep all its revenue collected to CBK Revenue Fund Account and expend the same by applying for approval for withdraw from the CBK revenue account (Form A, B and C).</p> <p>We submitted the bank statement and supporting schedules for Audit.</p>
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**KERICHO COUNTY GOVERNMENT**  
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2.2	<p>Unexplained Cash Receipts - Ksh. 5,353,171,175 - a bank statement for the Revenue Account Number 01141232396600 at Co-operative Bank of Kenya.</p>	<p>Exchequer receipts in LAIFOMS</p>	<p>The figure of Ksh. 5,393,110,716 was extracted by auditors from County's LAIFOMS Direct Banking Report which was erroneously captured as a direct banking to Nairobi City County's Co-operative Bank Revenue Account though this was actually part of the National Treasury's Exchequer Receipts paid directly to County Revenue Fund account at CBK.</p>	<p>Chief Officer- Finance Head of County Revenue</p>
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NAIROBI CITY COUNTY GOVERNMENT  
 Reports and Financial Statements  
 For the quarter ended June 30, 2019

**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period	Equitable Share	DANIDA	ADSP II	User Foregone	Fees	World Bank-Health	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	789,710,000						789,710,000
Exchequer Releases for quarter 2	4,106,492,000	25,818,750	5,479,010				4,137,789,760
Exchequer Releases for quarter 3	4,343,405,000	-				31,057,717	4,374,462,717
Exchequer Releases for quarter 4	6,554,593,000	25,818,750	9,341,920	79,423,251	1,505,072		6,670,681,993
<b>Total</b>	<b>15,794,200,000</b>	<b>51,637,500</b>	<b>14,820,930</b>	<b>79,423,251</b>	<b>32,562,789</b>		<b>15,972,644,470</b>

**NEW YORK CITY GOVERNMENT**  
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**5.10. OTHER IMPORTANT DISCLOSURES**

**SUMMARY OF PENDING ACCOUNTS PAYABLES**

	Q1	Q2	Q3	Q4	Cumulative Amount	Outstanding Balance 2017-2019	Comments
Pending Merchants Payables (Annex 1)	65,467,069				65,467,069	11,515,741,109	
Pending Staff Payables	-				-	134,647,551	
Other Pending Bills (Annex 2)	2,056,042,149				2,056,042,149	51,901,253,775	
Outstanding Loan	-				-	3,024,371,706	
<b>Total</b>	<b>2,121,509,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,121,509,218</b>	<b>66,576,014,141</b>	

**(Annex 1) PENDING ACCOUNTS PAYABLE**

	Q1	Q2	Q3	Q4	Cumulative Amount	Outstanding Balance 2017-2019	Comments
Construction of buildings						413,022,549	
Construction of civil works						442,916,795	
Supply of goods						2,546,318,040	
Supply of services	65,467,069				65,467,069	8,113,483,724	
<b>Total</b>	<b>65,467,069</b>				<b>65,467,069</b>	<b>11,515,741,109</b>	

**NAIROBI CITY COUNTY GOVERNMENT**  
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**(Annex 2) OTHER PENDING PAYABLES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount</b>	<b>Outstanding Balance 2017-2019</b>	<b>Comments</b>
Amounts due to National Government entities	178,185,198				178,185,198	5,010,660,716	
Amounts due to County Government entities		(402,931)			(402,931)	424,342,472	
Amounts due to third parties					-	19,143,925,000	
Others (Lap Trust and Lap Fund)	1,878,259,882				1,878,259,882	27,322,325,587	
<b>Total</b>	<b>2,056,042,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,056,042,149</b>	<b>51,901,253,775</b>	

**Consolidated Reports and Financial Statements**  
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**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Q1	Q2	Q3	Q4	Cumulative Amount	Outstanding Balance 2017-2019	Comments
	Ksh	Ksh	Ksh	Ksh		Ksh	
<b>Construction of buildings</b>	-					413,022,548	
<b>Construction of civil works</b>	-					442,916,795	
<b>Supply of goods</b>	-					2,546,318,041	
<b>Supply of services</b>						8,113,483,724	
10. PUMWANI MATERNITY AND OTHER HOSP	17,560,312	-			17,560,312	225,050,118	
11.SUPPLY OF SERVICES	-				-	1,570,589,713	
12.LEGAL CREDITORS	-				-	5,442,127,208	
13.KPLC	47,906,757	-			47,906,757	640,719,627	
14.WATER BILLS	-				-	234,997,059	
<b>Sub-Total</b>	<b>65,467,069</b>	-			<b>65,467,069</b>	<b>8,113,483,724</b>	
<b>Grand Total</b>	<b>65,467,069</b>	-			<b>65,467,069</b>	<b>11,515,741,108</b>	

*NAIROBI CITY COUNTY GOVERNMENT*  
 Consolidated Reports and Financial Statements  
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**ANNEX 2 - ANALYSIS OF  
 PENDING STAFF PAYABLES**

Name of Staff	Q1	Q2	Q3	Q4	Cumulative Amount	Outstanding Balance 2017-2019	Comments
<b>Others</b>							
10. Retirees and Deceased cases Terminal Dues	-	-	-	-	-	134,647,551	
<b>Sub-Total</b>	-	-	-	-	-	<b>134,647,551</b>	
<b>Grand Total</b>	-	-	-	-	-	<b>134,647,551</b>	

NATIONAL OFFICE OF THE STATE FINANCIAL INVESTIGATION  
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**ANNEX 3 – ANALYSIS  
 OF OTHER PENDING  
 PAYABLES**

Name of Staff	Q1	Q2	Q3	Q4	Cumulative Amount	Outstanding Balance 2017-2019	Comments
<b>Amounts due to National Govt Entities</b>							
1.KRA(PAYE)	178,185,198	-			178,185,198	4,039,759,099	
2. KRAPAYE-PENALTIES&INTEREST						688,989,096	
3.KRA(VAT)						281,912,521	
<b>Sub-Total</b>	<b>178,185,198</b>	<b>-</b>	<b>178,185,198</b>	<b>5,010,660,716</b>			
<b>Amounts due to County Govt Entities</b>							
4.NSSF	(402,931)	-			(402,931)	424,342,472	
						-	
						-	
<b>Sub-Total</b>	<b>(402,931)</b>	<b>-</b>	<b>(402,931)</b>	<b>424,342,472</b>			
<b>Amounts due to Third Parties</b>							
7. GOVT GUARANTEED LOANS						15,328,285,000	
8. ONLET WATER (FOREIGNLOANS)						3,815,640,000	
<b>Sub-Total</b>						<b>19,143,925,000</b>	
<b>Others (specify)</b>							
10. LAPTRUST PRINCIPAL	128,407,837	-			128,407,837	6,334,269,486	
11. LAPTRUST PENALTIES	414,187,598	-			414,187,598	4,573,813,957	

**NAIROBI CITY COUNTY GOVERNMENT**  
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<b>For the quarter ended June 30, 2019</b>					
12. LAPFUND PRINCIPAL	55,284,019	-		55,284,019	1,982,017,715
13. LAPFUND PENALTIES	1,280,380,427	-		1,280,380,427	11,807,851,856
14. LAPTRUST (ACTURIAL DEFICIT)					2,624,372,573
<b>Sub-Total</b>	<b>1,878,259,881</b>	<b>-</b>		<b>1,878,259,881</b>	<b>27,322,325,587</b>
<b>Grand Total</b>	<b>2,056,042,148</b>	<b>-</b>		<b>2,056,042,148</b>	<b>51,901,253,775</b>

NATIONAL OFFICE OF STATISTICS  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Ksh)	Additions during the year (Ksh)	Disposals during the year (Ksh)	Historical Cost c/f (Ksh)
				<b>2017/2018</b>
Land	-	-	-	-
Buildings and structures	5,106,959,650	115,494,651	-	5,106,959,650
Transport equipment	1,019,354,389	60,745,024	-	1,019,354,389
Office equipment, furniture and fittings	841,496,870	30,693,593	-	841,496,870
ICT Equipment, Software and Other ICT Assets	111,039,747	-	-	111,039,747
Other Machinery and Equipment	453,080,838	150,766,426	-	453,080,838
Heritage and cultural assets	112,432,000	-	-	112,432,000
Intangible assets	65,830,919	21,284,150	-	65,830,919
Purchase of certified seeds, breeding stock and live animals	34,843,630	2,075,000	-	34,843,630
Infrastructure	9,232,706,910	2,223,129,795	-	9,232,706,910
W.I.P	2,826,814,000	-	-	2,826,814,000
<b>Total</b>	<b>19,804,558,953</b>	<b>1,225,577,664</b>	<b>-</b>	<b>21,030,136,617</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**ANNEX 6 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Ksh	Amount confirmed as received Ksh	difference	explanation
	County Assembly	364,964,383	207,675,758	336,537,514	344,034,316	344,034,316	344,034,316	-	
<b>Total</b>	<b>364,964,383</b>	<b>207,675,758</b>	<b>336,537,514</b>	<b>344,034,316</b>	<b>344,034,316</b>	<b>344,034,316</b>	<b>344,034,316</b>	<b>-</b>	

Director of Finance  
 County Executive  


Director of Finance  
 County Assembly/fund/project  


(NB: This appendix must be agreed and signed by the issuing and receiving party)

**NAIROBI CITY COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

